CITY OF CLAYTON
Founded 1857 .. Incorporated 1964

BUDGET AND AUDIT COMMITTEE
REGULAR MEETING AGENDA

MONDAY, NOVEMBER 10, 2025
4:00 PM
Hoyer Hall, Clayton Community Library
6125 Clayton Road, Clayton, CA 94517

Committee Members

Kim Trupiano, Mayor *Jeff Wan, Vice Mayor*

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1. **CALL TO ORDER AND ROLL CALL**

2. **PUBLIC COMMENT ON NON - AGENDA ITEMS**
   Members of the public may address the committee on non-agendized items within the committee's jurisdiction. To ensure an orderly meeting and an equal opportunity for everyone, each speaker is limited to three (3) minutes, or the time established by the Chair. In accordance with State Law, no action may take place on any item not appearing on the posted agenda.

   Public comment and input on other agenda items will be allowed when each item is considered by the Committee.

3. **ACTION ITEMS**

   (a) FY2024-25 Year-End and FY2025-26 First Quarter Budget Status Reports and Proposed FY2025-26 Budget Revisions

   (View)

4. **ADJOURNMENT**

Meeting Information and Access

- A complete packet of information containing staff reports and exhibits related to each public item is available for public review in City Hall located at 6000 Heritage Trail and on the City's website at www.claytonca.gov
- Agendas are posted at: 1) City Hall, 6000 Heritage Trail; 2) Library, 6125 Clayton Road; 3) Ohm's Bulletin Board, 1028 Diablo Street, Clayton; and 4) City Website at www.claytonca.gov
- Any writings or documents provided to a majority of the City Council after distribution of the agenda packet and regarding any public item on this agenda will be made available for public inspection in the City Clerk's office located at 6000 Heritage Trail during normal business hours and is available for review on the City's website at www.claytonca.gov
- If you have a physical impairment requiring special accommodation to participate, please call the City Clerk's office at least 72 hours (about 3 days) before the meeting at (925) 673-7300.
- E-mail Public Comments: Public comment may also be sent to the City Clerk at cityclerk@claytonca.gov by 12:00 p.m. on the day of the meeting. All e-mailed public comments will be forwarded to the entire committee and made part of the official meeting file.

Each person attending the meeting who wishes to speak on an agendized or non-agendized matter (within the council's jurisdiction), shall have a set amount of time to speak as determined by the Mayor.

Agenda Item: 3.a

CITY OF CLAYTON
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STAFF REPORT

TO: BUDGET AND AUDIT COMMITTEE

FROM: Dennis Bozanich

DATE: November 10, 2025

SUBJECT:
FY2024-25 Year-End and FY2025-26 First Quarter Budget Status Reports and Proposed FY2025-26 Budget Revisions

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RECOMMENDATION

Staff recommends that the Committee:
1. Receive and file the Fiscal Year (FY) 2024-25 Year-End and FY2025-26 First Quarter Budget Status Reports.
2. Review and provide feedback on the proposed FY2025-26 mid-year budget revisions, and
3. Consider recommending referral of the attached reports and proposed budget revisions to the City Council for approval at its November 18, 2025 meeting.

BACKGROUND

This report provides a comprehensive update on:

• FY2024-25 year-end budget performance,
• FY2025-26 first-quarter budget status, and
• Proposed FY2025-26 budget revisions necessary to maintain balanced budgets for operations across all funds.

The review period covers the entire FY2024-25 (July 2024–June 2025) and the first quarter of FY2025-26 (July–September 2025). These updates are intended to guide the Committee's recommendations to the City Council for final budget adjustments later in November.

CEQA

The recommended actions do not constitute a "project" under CEQA.

FISCAL IMPACT

No direct fiscal impact will result from the Committee's decision to refer the budget status reports and budget revision requests.

DISCUSSION

FY2024-25 Year-End Results
General Fund: Actual revenues exceeded the adopted budget by approximately $716,000, primarily due to higher-than-expected Redevelopment Property Tax Trust Fund (RPTTF) revenues, interest earnings, and unrealized investment gains. Expenditures were about $784,000 above budget, driven by underbudgeted personnel and professional service costs in Administration and Community Development, as well as increased library maintenance and operations.

Landscape and Maintenance District (LMD): Revenues met expectations, while expenditures were about $88,000 higher than budgeted, largely reflecting increased contract and utility costs.

Other Special Revenue Funds: Revenues varied across programs. While Measure J and RMRA revenues performed well, grant receipts were lower than budgeted, and several capital and restricted funds were over-budgeted on the expenditure side relative to actual activity.

FY2025-26 First Quarter (Q1) Status
As of September 30, 2025, General Fund revenues appear below budget due to normal timing of property, sales, and franchise tax collections, which are largely received in the second half of the fiscal year. Some franchise and rental/use fees are slightly ahead of projections. Expenditures are front-loaded due to annual prepayments for Unfunded Actuarial Liability (UAL), workers' compensation premiums, and annual software subscriptions (Granicus, NeoGov). Staff noted elevated water costs in park operations, which remain a concern.

LMD and Other Special Revenue Funds exhibit similar timing variances, as most assessment and gas tax revenues are received later in the year. HUTA and RMRA receipts are slightly behind schedule but expected to normalize in Q2.

FY2025-26 Budget Revision Requests
Staff has submitted 88 total budget adjustment requests for BAC review:
• General Fund: 13 requests, with a net change of +$31,717 in revenues and +$111,169 in expenditures;
• LMD: 9 requests, with a net decrease of $5,300; and
• Other Special Revenue Funds: 66 requests, resulting in a net decrease of $2,480,793.

If approved, these revisions would result in balanced budgets for all funds.

The City's overall financial position remains sound and stable, with revenue variances largely due to timing and expenditure differences concentrated in pre-paid costs and contract services. The proposed budget adjustments will align all major funds with actual conditions and maintain fiscal balance through year-end.

Staff recommends that the Budget and Audit Committee receive and file this report, provide feedback on the proposed adjustments, and recommend referral to the City Council for approval at its November 18, 2025 meeting.

ATTACHMENTS
Att A - Quarterly Budget Update Q4 24-25 and Q1 25-26 - BAC.pdf

Att B - FY2025-26 Budget Revision Request Report.pdf

FY2024-25 Year-end & FY2025-26 Q1 Budget Status Reports

City of Clayton

Budget and Audit Committee

November 10, 2025

Overview

Provide policymakers and residents with:

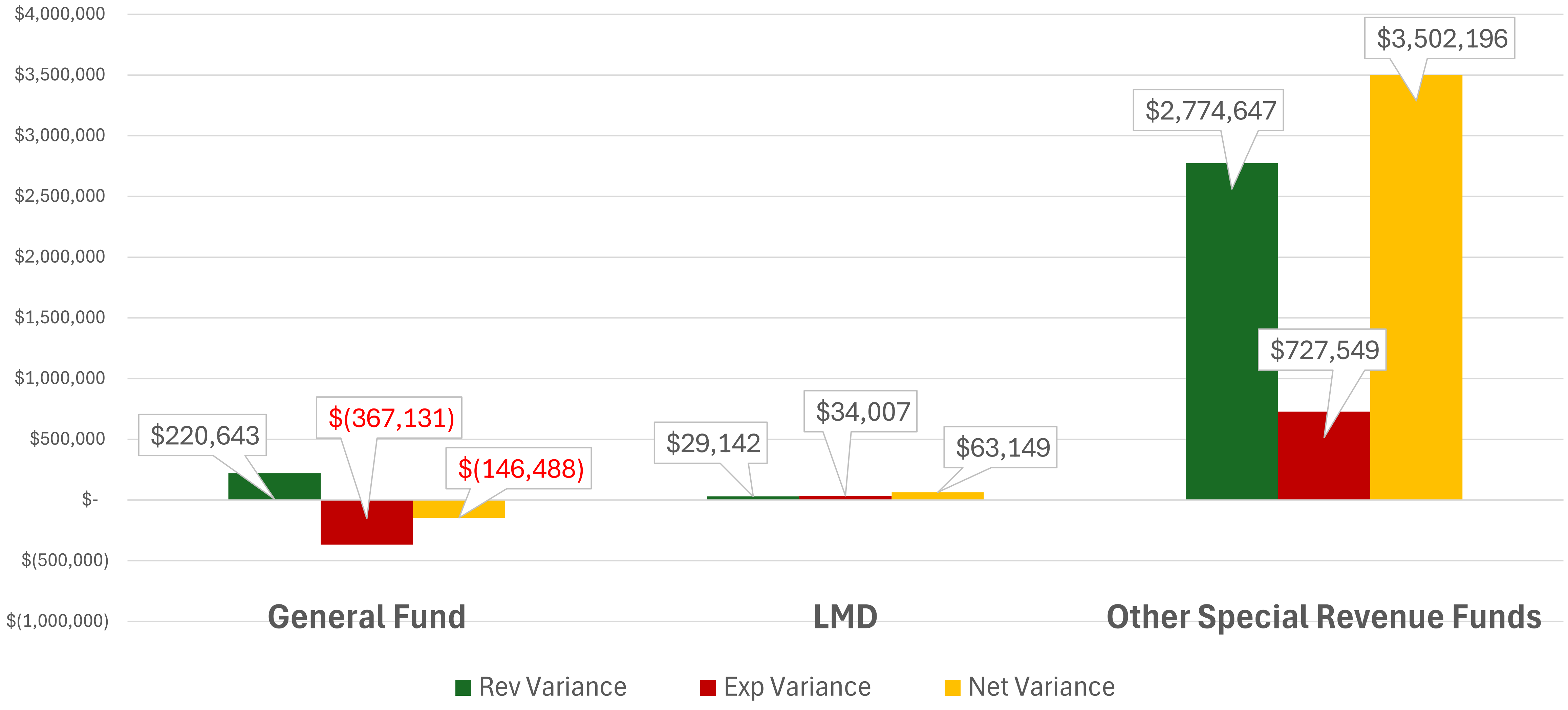
- Budget status update for the FY2024-25 Year-end and First Quarter of FY2025-26
- Budget Revision requests to balance all the City’s funds
- Adjusted FY2025-26 General Fund and LMD budget summaries

- Recommended actions:
  - Receive and file this report
  - Provide staff with suggested changes
  - Recommend referral to the next City Council on November 18, 2025

FY2023-24 Year End Budget Status

	General Fund	LMD	Other Special Revenue Funds
Rev Budgeted	$ 5,683,916	$ 1,278,285	$ 1,865,296
Rev Actual	$ 5,904,559	$ 1,307,426	$ 4,639,943
Rev Variance	$ 220,643	$ 29,142	$ 2,774,647
Exp Budgeted	$ 5,683,916	$ 1,394,678	$ 4,353,302
Exp Actual	$ 6,051,047	$ 1,360,671	$ 3,625,753
Exp Variance	$ (367,131)	$ 34,007	$ 727,549
Budgeted Net (R-E)	$ -	$ (116,393)	$ (2,488,005)
Actual Net	$ (146,488)	$ (53,244)	$ 1,014,190
Net Variance	$ (146,488)	$ 63,149	$ 3,502,196

FY2023-24 Year-end Budget Variances



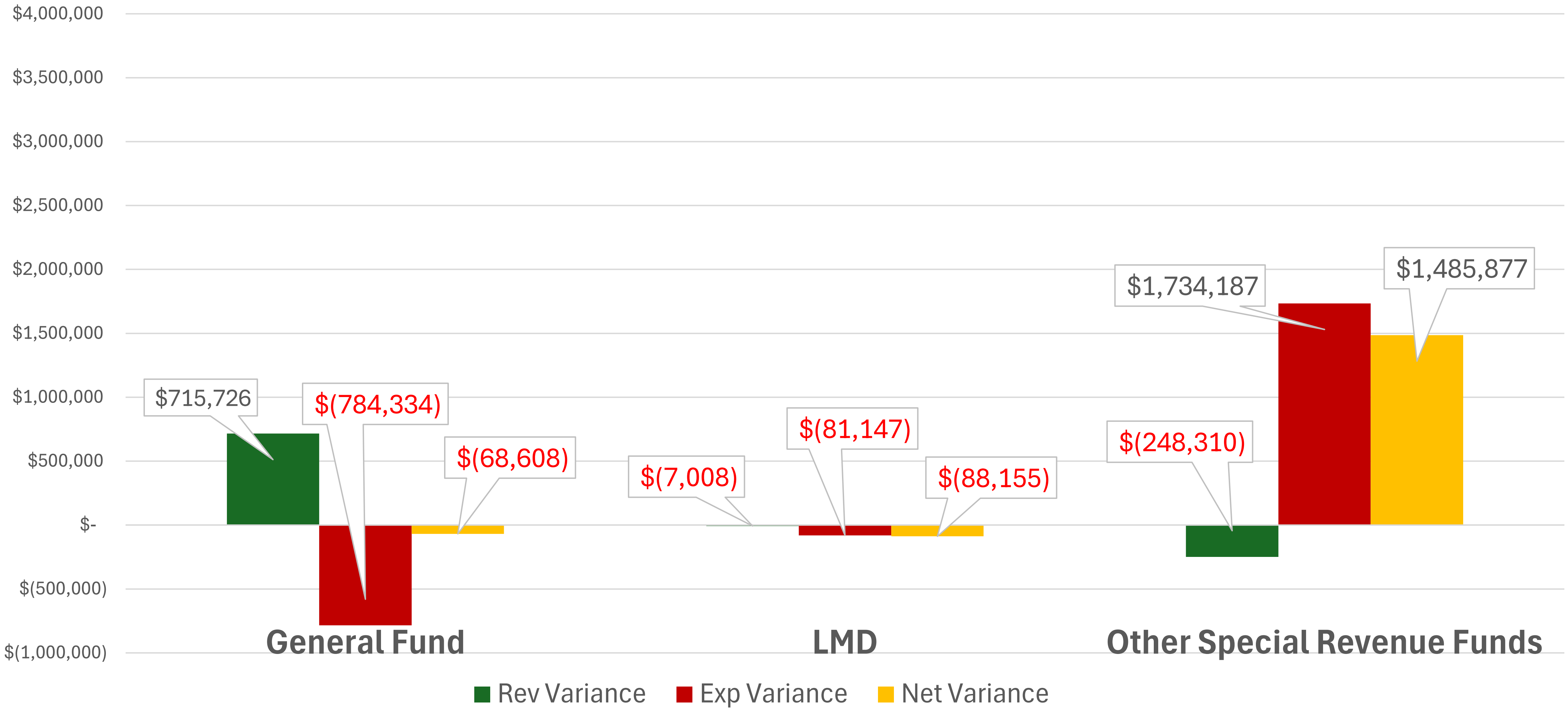
FY23-24 Variance Drivers

- General Fund
  - Additional revenue from RPTTF, Unrealized Investment Gains
  - Underbudgeted personnel in Admin, contract services and Library M&O costs
- Other Special Revenue Funds
  - Additional revenue from RMRA, Unrealized Investment Gains & Measure J

FY2024-25 Year End Budget Status

	General Fund	LMD	Other Special Revenue Funds
Rev Budgeted	$ 5,811,063	$ 1,327,856	$ 3,333,292
Rev Actual	$ 6,526,789	$ 1,320,848	$ 3,084,982
Rev Variance	$ 715,726	$ (7,008)	$ (248,310)
Exp Budgeted	$ 6,174,503	$ 1,327,856	$ 5,360,732
Exp Actual	$ 6,958,837	$ 1,409,003	$ 3,626,545
Exp Variance	$ (784,334)	$ (81,147)	$ 1,734,187
Budgeted Net (R-E)	$ (363,440)	$ -	$ (2,027,440)
Actual Net	$ (432,048)	$ (88,155)	$ (541,564)
Net Variance	$ (68,608)	$ (88,155)	$ 1,485,877

FY2024-25 Year-end Budget Variances



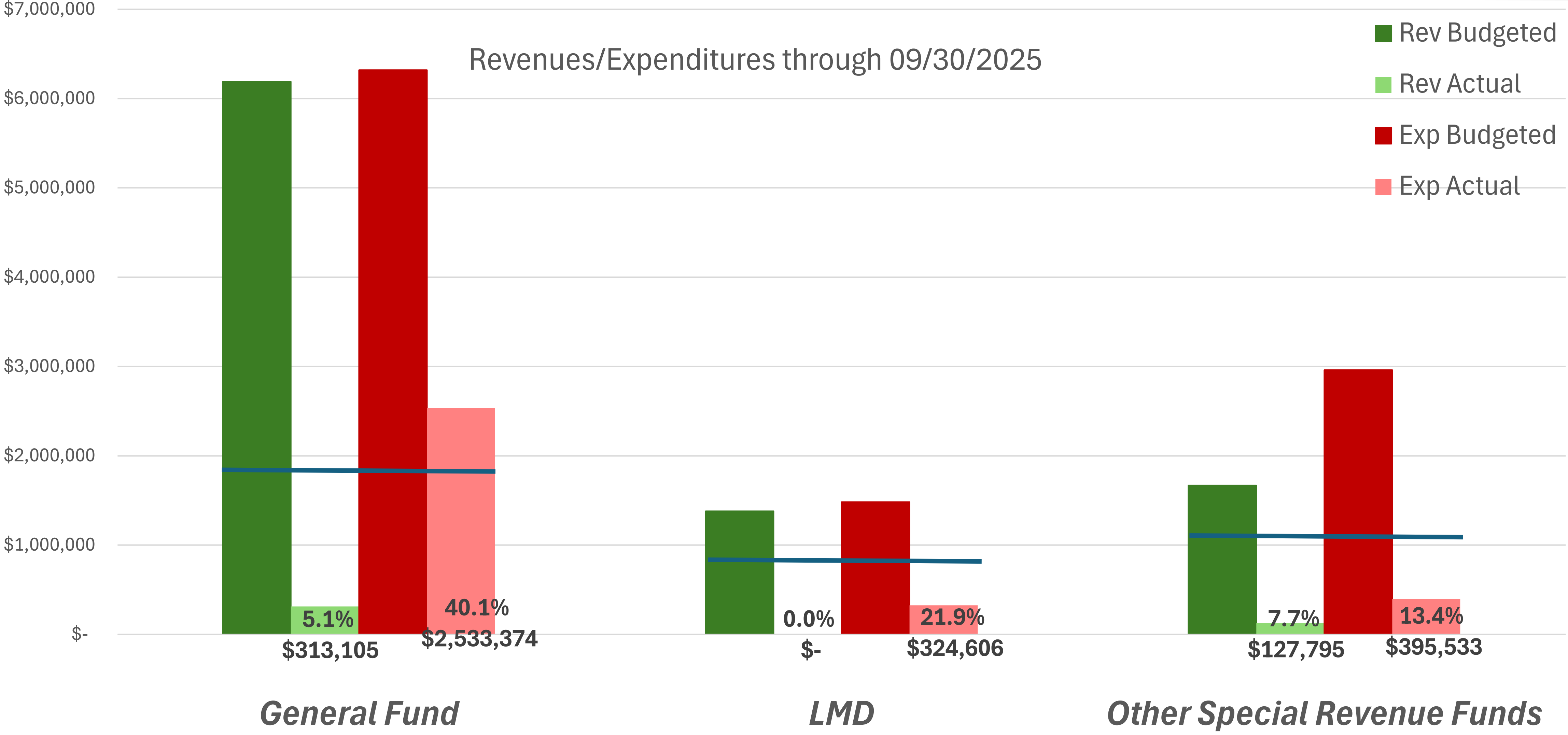
FY24-25 Variance Drivers

- General Fund
  - Additional revenue from RPTTF, interest, grant funds
  - Underbudgeted travel, legal & other professional services in Admin, contract services in CD and Library M&O costs
- Other Special Revenue Funds
  - Additional revenue from Measure J were offset by less grant revenue received
  - Significant underspending in HUTA, RMRA & Measure A and overspending on CIP

FY2025-26 First Quarter Budget Status

	General Fund	LMD	Other Special Revenue Funds
Rev Budgeted	$ 6,189,168	$ 1,380,970	$ 1,669,353
Rev Actual	$ 313,105	$ -	$ 127,795
Rev % to Date	5.1%	0.0%	7.7%
Exp Budgeted	$ 6,320,054	$ 1,483,856	$ 2,961,499
Exp Actual	$ 2,533,374	$ 324,606	$ 395,533
Exp % to Date	40.1%	21.9%	13.4%
Budgeted Net (R-E)	$ (130,886)	$ (102,886)	$ (1,292,146)
Actual Net	$ (2,220,269)	$ (324,606)	$ (267,738)
Net Variance	$ (2,089,383)	$ (221,720)	$ 1,024,408

FY2025-26 First Quarter (Q1) Budget % to Date



FY25-26 First Quarter Variance Drivers

- General Fund
  - Timing variance on all tax revenues; Mostly received in Q3-Q4
  - Some franchise and rental/use fees are ahead of pace; More in Q2
  - S/EB costs at pace or lower, offset by higher contracting costs
  - Pre-paid full year for UAL, WC and software subscriptions (Granicus, NeoGov...)
  - H2O in Parks is cause for concern
- LMD
  - Timing variance on tax revenues
  - Expenses are on pace
- Other Special Revenue Funds
  - HUTA & RMRA behind pace; will know more from Q2
  - Timing variance on all assessments; Mostly received in Q3-Q4

FY2025-26 Budget Revision Requests

- General Fund
  - Thirteen requests
  - Net change to the GF budget: $31,717 in additional revenue + $111,169 in expenditure changes
- Landscape and Maintenance District
  - Nine requests
  - Net change to the LMD budget: -$5,300
- All other Special revenue Funds
  - Sixty-six requests
  - Net change to all SR Funds: -$2,480,793
- Summary: All funds will be balanced if all requests are ultimately approved

FY2025-26 Budget Revisions – General Fund

Item No	Fund	Code	Description	Adopted	Revised	Difference	Justification
101-1	101	5301	Planning Permits/Fees	$17,000.00	$25,000.00	$(8,000.00)	Through Sept revenue is already $8,000
101-2	101	5404	Franchises - Equilon Pipe	$21,424.00	$22,945.00	$(1,521.00)	Using actual - paid
101-3	101	5609	Cell Tower Lease Rent	$44,604.00	$45,210.00	$(606.00)	Actual -$3,767.52 per month
101-4	101	5613	Clayton Community Gymnasium Rent	$30,870.00	$30,564.00	$306.00	Actual -$2,547 per month
101-5	101	5701	Reimbursements/Refunds	$16,068.00	$28,068.00	$(12,000.00)	Added reimbursement for credit card fee
101-6	101	6031	Admin Exp Rec-RMRA	$-	$9,896.00	$(9,896.00)	New fund, adding same as HUTA Gas Tax
101-7	101	7111	Regular Salaries	$891,093.00	$804,181.00	$86,912.00	Position changes
101-8	101	7111	Regular Salaries	$254,400.00	$217,000.00	$37,400.00	Using temp until filled
101-9	101	7325	EBRCSA System Subscription	$15,000.00	$13,872.00	$1,128.00	Actual cost
101-10	101	7335	Gas & Electricity	$45,000.00	$15,000.00	$30,000.00	Solar
101-11	101	7335	Gas & Electricity	$72,000.00	$45,000.00	$27,000.00	Solar
101-12	101	7419	Other Professional Services	$3,500.00	$100,000.00	$(96,500.00)	Temp salaries
101-13	101	7424	Dispatch Services	$399,214.00	$373,985.00	$25,229.00	Actual-$31,165.42 x 12

FY2025-26 Budget Revisions – LMD

Item No	Fund	Code	Description	Adopted	Revised	Difference	Justification
210-1	210	3200	Use Fund Balance	$-	$51,373.00	$(51,373.00)	using fund balance to net zero
210-2	210	5601	Interest	$7,280.00	$10,000.00	$(2,720.00)	
210-3	210	7111	Regular Salaries	$545,012.00	$600,000.00	$(54,988.00)	Lowering contract seasonal labor
210-4	210	7221	PERS Retirement-Unfunded Liability	$-	$69,194.00	$(69,194.00)	missing in adopted budget
210-5	210	7335	Gas & Electric Services	$22,500.00	$5,500.00	$17,000.00	Climatec savings
210-6	210	7381	Property Tax Admin. Costs	$4,728.00	$3,753.00	$975.00	Actual
210-7	210	7435	Contract Seasonal Labor	$160,000.00	$50,000.00	$110,000.00	Hiring seasonal through city
210-8	210	7440	Tree Trimming Services	$90,000.00	$75,000.00	$15,000.00	New contract, cost cutting
210-9	210	7445	Weed Abatement Services	$105,000.00	$75,000.00	$30,000.00	New contract, cost cutting

FY2025-26 Budget Revisions – Other Special Rev Funds

Item No	Fund	Code	Description	Adopted	Revised	Difference	Justification
201-1	201	7221	PERS Retirement - Unfunded Liability	$-	$6,075.00	$(6,075.00)	Missing in adopted budget
201-2	201	8111	Transfer to CIP	$31,000.00	$49,827.00	$(18,827.00)	$31k was under project costs, using for CIP reimbursement
202-1	202	8101	Transfer To General Fund	$-	$9,896.00	$(9,896.00)	Newer fund, Admin transfer same as HUTA gas tax
202-2	202	8111	Transfer to CIP	$140,000.00	$186,018.00	$(46,018.00)	$140k was under project costs, using for CIP reimbursement
211-1	211	4613	Downtown Park Special Parcel Tax - O&M	$170,873.00	$157,614.00	$13,259.00	Actual
211-2	211	5601	Interest	$-	$12,000.00	$(12,000.00)	Actual
211-3	211	7221	PERS Retirement-Unfunded Liability	$-	$1,553.00	$(1,553.00)	Missing in budget
211-4	211	7381	Property Tax Admin. Costs	$4,244.00	$3,753.00	$491.00	Actual
211-5	211	7419	Other Professional Services	$6,000.00	$30,487.00	$(24,487.00)	or to fund balance if not needed
212-1	212	4606	Oakhurst GHAD Assessment	$-	$347,339.00	$(347,339.00)	Actual per County
212-2	212	7419	Other Professional Services	$-	$318,038.00	$(318,038.00)	or to fund balance if not needed
214-1	214	7381	Property Tax Admin. Costs	$7,000.00	$195.00	$6,805.00	Actual
214-2	214	7450	Street Light Maintenance	$7,500.00	$14,305.00	$(6,805.00)	

FY2025-26 Budget Revisions – Other Special Rev Funds

Item No	Fund	Code	Description	Adopted	Revised	Difference	Justification
216-1	216	7220	PERS Retirement-Normal Cost	$11,628.00	$3,632.00	$7,996.00	Actual
216-2	216	7409	Street Sweeping	$63,654.00	$58,700.00	$4,954.00	Actual $4891.67 x 12
216-3	216	7486	CERF Charges/Depreciation	$5,092.00	$2,644.00	$2,448.00	Decrease to balance
217-1	217	2130	Reserve for Bridge Maintenance	$-	$1,754.00	$(1,754.00)	
217-2	217	4611	High Street Bridge Assessment	$-	$1,754.00	$(1,754.00)	Actual
218-1	218	2130	Reserve for Bridge Maintenance	$-	$1,502.00	$(1,502.00)	
218-2	218	5611	Oak Street Bridge Assessment	$-	$1,760.00	$(1,760.00)	Actual
218-3	218	7381	Property Tax Admin. Costs	$-	$258.00	$(258.00)	Actual
220-1	220	8111	Transfer to CIP	$517,579.00	$264,398.00	$253,181.00	Was under project costs, should be CIP reimbursement
222-1	222	4612	Lydia Lane Sewer Assessment	$-	$17,377.00	$(17,377.00)	
222-2	222	5601	Interest	$-	$540.00	$(540.00)	
222-3	222	7381	Property Tax Admin. Costs	$-	$263.00	$(263.00)	
222-4	222	7420	Administrative Costs (GF)	$-	$1,254.00	$(1,254.00)	Fiduciary funds Admin 101-5322-00

FY2025-26 Budget Revisions – Other Special Rev Funds

Item No	Fund	Code	Description	Adopted	Revised	Difference	Justification
222-5	222	7420	Administrative Costs (Agent Fee)	$-	$500.00	$(500.00)	
222-6	222	7611	Prinicipal	$-	$10,000.00	$(10,000.00)	
222-7	222	7612	Interest	$-	$5,900.00	$(5,900.00)	
223-1	223	7420	Adminstrative Costs (GF)	$1,329.00	$1,329.00	$-	Fiduciary funds Admin 101-5322-00
230-1	230	5250	PEG Grant	$-	$18,000.00	$(18,000.00)	Average $4,500 a quarter
230-2	230	5260	SLESF Grant	$150,000.00	$185,000.00	$(35,000.00)	Used 4 year average
230-3	230	7221	PERS Retirement-Unfunded Liability	$-	$23,867.00	$(23,867.00)	Missing in adopted budget
230-4	230	7324	Dues and Subscriptions	$-	$35,683.00	$(35,683.00)	to cover dept 06 (SLESF)
231-1	231	2129	Reserved for Facility	$-	$49,866.00	$(49,866.00)	
231-2	231	7381	Property Tax Admin. Costs	$515.00	$270.00	$245.00	Actual
231-3	231	7420	Administrative Costs (GF)	$-	$2,559.00	$(2,559.00)	Fiduciary funds Admin 101-5322-00
233-1	233	4105	Clayton CFD 2022-01 (Public Svc)	$-	$6,486.00	$(6,486.00)	
233-2	233	7327	Arterial Street Light Supplies	$-	$638.00	$(638.00)	

FY2025-26 Budget Revisions – Other Special Rev Funds

Item No	Fund	Code	Description	Adopted	Revised	Difference	Justification
233-3	233	7381	Property Tax Admin. Costs	$-	$188.00	$(188.00)	
233-4	233	7412	Engineering/Inspection Service	$-	$1,046.00	$(1,046.00)	
233-5	233	7419	Other Professional Services	$-	$3,364.00	$(3,364.00)	
233-6	233	7420	Administrative Costs (GF)	$-	$1,250.00	$(1,250.00)	Fiduciary funds Admin 101-5322-00
240-1	240	3200	Use Fund Balance	$-	$21,310.00	$(21,310.00)	
240-2	240	5702	Donations/Contributions	$-	$38,000.00	$(38,000.00)	
240-3	240	7113	Staff Time (PD Overtime)	$-	$1,000.00	$(1,000.00)	
240-4	240	7130	Concert Performers	$45,217.00	$27,000.00	$18,217.00	
240-5	240	7131	Sound Tech	$-	$15,000.00	$(15,000.00)	
240-6	240	7365	Volunteer Recognition (MDE,DVMS)	$-	$5,000.00	$(5,000.00)	
240-7	240	7366	Licensing	$-	$445.00	$(445.00)	
240-8	240	7420	Administrative Costs (GF)	$-	$1,317.00	$(1,317.00)	Fiduciary funds Admin 101-5322-00
303-1	303	6002	Trfr from Measure J	$-	$264,398.00	$(264,398.00)	

FY2025-26 Budget Revisions – Other Special Rev Funds

Item No	Fund	Code	Description	Adopted	Revised	Difference	Justification
303-2	303	6004	Trfr from HUTA Gas Tax	$-	$49,827.00	$(49,827.00)	
303-3	303	6031	Trfr from RMRA	$-	$186,018.00	$(186,018.00)	$717,173 in program revenue showing, not sure of source
303-4	303	7552	Project Costs-Construction/Execution	$320,000.00	$529,083.00	$(209,083.00)	
304-1	304	3200	Fund Balance	$-	$8,807.00	$(8,807.00)	
420-1	420	3200	Fund Balance	$-	$19,828.00	$(19,828.00)	
420-2	420	7420	Administrative Costs (GF)	$-	$19,828.00	$(19,828.00)	Fiduciary funds Admin 101-5322-00
502-1	502	3201	Fund Balance	$-	$457,824.00	$(457,824.00)	adopted shows $13,049 in revenue (transfers?)
502-2	502	5328	Trfr from HUTA Gas Tax	$-	$4,744.00	$(4,744.00)	
502-3	502	5328	Trfr from The Grove Park	$-	$3,183.00	$(3,183.00)	
502-4	502	5328	Trfr from Stormwater	$-	$2,644.00	$(2,644.00)	
615-1	615	3200	Fund Balance	$-	$209,068.00	$(209,068.00)	
615-2	615	7420	Administrative Costs (GF)	$-	$209,068.00	$(209,068.00)	Fiduciary funds Admin 101-5322-00
702-1	702	3200	Use Fund Balance	$-	$40,358.00	$(40,358.00)	
702-2	702	5607	Endeavor Hall Rental Fee	$16,708.00	$26,500.00	$(9,792.00)	Used 4-year average

FY2025-26 Adjusted GF Budget Summary w/ Revisions

	FY2024-25 Year-end	FY2025-26 Adopted	FY2025-26 Adjusted
Beginning Fund Balance	$7,695,787	$7,263,739	$7,263,739
Revenue			
Revenue	$6,526,789	$6,177,168	$6,208,885
Total Revenue	$6,526,789	$6,177,168	$6,208,885
Expenditures			
Salaries and Benefits		$4,425,693	$4,301,381
Services and Supplies		$1,888,861	$1,907,504
Total Expenditures	$6,958,837	$6,320,054	$6,208,885
Revenues less expenses	($432,048)	($130,886)	$-
Ending Fund Balance	$7,263,739		$7,263,739

Summary

FY2024-25 Year End Budgets

- FY2024-25 General Fund Year End actual revenues came in $716K higher than budgeted
- FY2024-25 General Fund Year End actual expenditures came in $784K higher than budgeted
- FY2024-25 LMD Year End revenue was as expected & expenses slightly higher ($88K) than budgeted
- FY2024-25 Other Special Revenue funds expenditure budgets were wildly over budgeted

FY2025-26 First Quarter Budget Status

- Revenues are low, but this is normal for Q1
- Expenditures are high, but this is normal due to large upfront payments for subscriptions, WC & UALS

FY2025-26 Budget Revisions

- If approved, **<u>all</u>** funds will have balanced budgets
- FY2026-27 budget revisions will come to BAC in March

Thank you

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund Account	Description	Adopted	Revised Budget	Difference	Justification
General Fund Revenue					
101-4100-00	Property Tax In-Lieu of VLF	$ 1,375,990	$ 1,375,990	$ -	
101-4101-00	Property Taxes - Secured	$ 1,357,639	$ 1,357,639	$ -	
101-4102-00	Property Taxes - Unsecured	$ 48,186	$ 48,186	$ -	
101-4103-00	Property Taxes - Unitary Tax	$ 17,791	$ 17,791	$ -	
101-4104-00	Property Taxes - Supplemental	$ 10,816	$ 10,816	$ -	
101-4106-00	Property Taxes - Other	$ 9,734	$ 9,734	$ -	
101-4108-00	Redevelopment Property Tax Trust Fund - Distribution	$ 495,000	$ 495,000	$ -	
101-4301-00	Sales and Use Tax	$ 609,572	$ 609,572	$ -	
101-4502-00	Real Property Transfer Tax	$ 86,202	$ 86,202	$ -	
101-5101-00	Business Licenses	$ 180,000	$ 180,000	$ -	
101-5103-00	Building Permit Remit Fees (Surcharge)	$ 80,340	$ 80,340	$ -	
101-5106-00	Engineering Service Fees	$ 6,427	$ 6,427	$ -	
101-5201-00	Public Safety Allocation	$ 120,000	$ 120,000	$ -	
101-5202-00	Abandoned Veh Abate (AVA)	$ 5,000	$ 5,000	$ -	
101-5203-00	Motor Vehicle In Lieu	$ 12,854	$ 12,854	$ -	
101-5205-00	Other In Lieu	$ 188,764	$ 188,764	$ -	
101-5214-00	POST Reimbursements	$ 6,963	$ 6,963	$ -	
101-5301-00	Planning Permits/Fees	$ 17,000	$ 25,000	$ 8,000.00	Through Sept revenue is already $8,000
101-5302-00	Police Permits/Fees	$ 10,930	$ 10,930	$ -	
101-5304-00	Planning Service Charges	$ 10,712	$ 10,712	$ -	
101-5306-00	Well Water Usage Charge	$ 35,000	$ 35,000	$ -	
101-5319-00	Miscellaneous City Services	$ 107	$ 107	$ -	
101-5322-00	Fiduciary Funds Administration	$ 236,605	$ 236,605	$ -	
101-5401-00	Franchises - Comcast Cable	$ 212,000	$ 212,000	$ -	
101-5402-00	Franchises - Garbage Fees	$ 320,000	$ 320,000	$ -	
101-5403-00	Franchises - PG&E	$ 191,545	$ 191,545	$ -	
101-5404-00	Franchises - Equilon Pipe	$ 21,424	$ 22,945	$ 1,521.00	Using actual - paid
101-5501-00	Fines and Forfeitures	$ 21,424	$ 21,424	$ -	
101-5601-00	Interest	$ 150,000	$ 150,000	$ -	
101-5602-00	Park Use Fee	$ 60,000	$ 60,000	$ -	
101-5603-00	Meeting Room Fee	$ 7,500	$ 7,500	$ -	
101-5608-00	Cattle Grazing Lease Rent	$ 11,449	$ 11,449	$ -	
101-5609-00	Cell Tower Lease Rent	$ 44,604	$ 45,210	$ 606.00	Actual -$3,767.52 per month
101-5613-00	Clayton Community Gymnasium Rent	$ 30,870	$ 30,564	$ (306.00)	Actual -$2,547 per month
101-5701-00	Reimbursements/Refunds	$ 16,068	$ 28,068	$ 12,000.00	Added reimbursement for credit card fee
101-5790-00	Other Revenues	$ 5,356	$ 5,356	$ -	
101-5791-00	Overhead Cost Recovery	$ 21,424	$ 21,424	$ -	
101-6002-00	Admin Exp Rec - Measure J Fund	$ 5,938	$ 5,938	$ -	
101-6004-00	Admin Exp Rec - HUTA Gas Tax Fund	$ 9,896	$ 9,896	$ -	
101-6005-00	Admin Exp Rec - Neighborhood Street Lights Fund	$ 14,489	$ 14,489	$ -	

City of Clayton
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Budget Revision Request Report

Fund	Account	Description	Adopted	Revised Budget	Difference	Justification
	101-6006-00	Admin Exp Rec - GHAD Fund	$ 9,101	$ 9,101	$ -	
	101-6007-00	Admin Exp Rec - Landscape Maint CFD Fund	$ 46,018	$ 46,018	$ -	
	101-6011-00	Admin Exp Rec - The Grove Park CFD Fund	$ 9,677	$ 9,677	$ -	
	101-6016-00	Admin Exp Rec - Stormwater Assessment Fund	$ 46,753	$ 46,753	$ -	
	101-6031-00	Admin Exp Rec-RMRA		$ 9,896	$ 9,896.00	New fund, adding same as HUTA Gas Tax
			$ 6,177,168	***$ 6,208,885***	$ 31,717.00	

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund Account	Description	Adopted	Revised Budget	Difference	Justification
General Fund Expense					
101-7111-02	Regular Salaries	$ 891,093	$ 804,181	$ (86,912.00)	Position changes
101-7111-03	Regular Salaries	$ 19,438	$ 19,438	$ -	
101-7111-04	Regular Salaries	$ 254,400	$ 217,000	$ (37,400.00)	Using temp until filled
101-7111-06	Regular Salaries	$ 1,572,354	$ 1,572,354	$ -	
101-7111-07	Regular Salaries	$ 8,235	$ 8,235	$ -	
101-7111-09	Regular Salaries	$ 45,649	$ 45,649	$ -	
101-7113-03	Overtime	$ 1,000	$ 1,000	$ -	
101-7113-06	Overtime	$ 165,000	$ 165,000	$ -	
101-7113-09	Overtime	$ 2,000	$ 2,000	$ -	
101-7115-01	Council/Commission Compensatio	$ 28,200	$ 28,200	$ -	
101-7115-04	Council/Commission Compensatio	$ 6,000	$ 6,000	$ -	
101-7218-02	Long/Short Term Disability Insurance	$ 9,519	$ 9,519	$ -	
101-7218-03	Long/Short Term Disability Insurance	$ 178	$ 178	$ -	
101-7218-04	Long/Short Term Disability Insurance	$ 2,127	$ 2,127	$ -	
101-7218-06	Long/Short Term Disability Insurance	$ 15,381	$ 15,381	$ -	
101-7218-07	Long/Short Term Disability Insurance	$ 75	$ 75	$ -	
101-7218-09	Long/Short Term Disability Insurance	$ 418	$ 418	$ -	
101-7219-02	Deferred Compensation Retirement	$ 4,800	$ 4,800	$ -	
101-7220-02	PERS Retirement-Normal Cost	$ 81,010	$ 81,010	$ -	
101-7220-03	PERS Retirement-Normal Cost	$ 2,655	$ 2,655	$ -	
101-7220-04	PERS Retirement-Normal Cost	$ 18,113	$ 18,113	$ -	
101-7220-06	PERS Retirement-Normal Cost	$ 207,660	$ 207,660	$ -	
101-7220-07	PERS Retirement-Normal Cost	$ 1,125	$ 1,125	$ -	
101-7220-09	PERS Retirement-Normal Cost	$ 6,235	$ 6,235	$ -	
101-7221-01	PERS Retirement - Unfunded Liability	$ 3,077	$ 3,077	$ -	
101-7221-02	PERS Retirement - Unfunded Liability	$ 126,870	$ 126,870	$ -	
101-7221-03	PERS Retirement - Unfunded Liability	$ 2,606	$ 2,606	$ -	
101-7221-04	PERS Retirement - Unfunded Liability	$ 31,111	$ 31,111	$ -	
101-7221-06	PERS Retirement - Unfunded Liability	$ 330,848	$ 330,848	$ -	
101-7221-07	PERS Retirement - Unfunded Liability	$ 1,108	$ 1,108	$ -	
101-7221-09	PERS Retirement - Unfunded Liability	$ 6,129	$ 6,129	$ -	
101-7231-01	Workers' Compensation	$ 2,096	$ 2,096	$ -	
101-7231-02	Workers' Compensation	$ 47,463	$ 47,463	$ -	
101-7231-03	Workers' Compensation	$ 879	$ 879	$ -	
101-7231-04	Workers' Compensation	$ 11,704	$ 11,704	$ -	
101-7231-06	Workers' Compensation	$ 72,601	$ 72,601	$ -	
101-7231-07	Workers' Compensation	$ 372	$ 372	$ -	
101-7231-09	Workers' Compensation	$ 2,065	$ 2,065	$ -	
101-7232-03	Unemployment Compensation	$ 1,372	$ 1,372	$ -	
101-7232-04	Unemployment Compensation	$ 588	$ 588	$ -	

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund Account	Description	Adopted	Revised Budget	Difference	Justification
101-7232-06	Unemployment Compensation	$ 2,548	$ 2,548	$ -	
101-7233-01	FICA Taxes	$ 1,458	$ 1,458	$ -	
101-7233-02	FICA Taxes	$ 12,990	$ 12,990	$ -	
101-7233-03	FICA Taxes	$ 270	$ 270	$ -	
101-7233-04	FICA Taxes	$ 4,321	$ 4,321	$ -	
101-7233-06	FICA Taxes	$ 23,802	$ 23,802	$ -	
101-7233-07	FICA Taxes	$ 115	$ 115	$ -	
101-7233-09	FICA Taxes	$ 635	$ 635	$ -	
101-7241-02	Auto Allowance/Mileage	$ 4,800	$ 4,800	$ -	
101-7242-06	Uniform Allowance	$ 12,000	$ 12,000	$ -	
101-7246-02	Benefit Insurance	$ 129,650	$ 129,650	$ -	
101-7246-03	Benefit Insurance	$ 3,253	$ 3,253	$ -	
101-7246-04	Benefit Insurance	$ 27,071	$ 27,071	$ -	
101-7246-06	Benefit Insurance	$ 190,949	$ 190,949	$ -	
101-7246-07	Benefit Insurance	$ 1,378	$ 1,378	$ -	
101-7246-09	Benefit Insurance	$ 7,638	$ 7,638	$ -	
101-7247-05	OPEB Contributions (Health Plan)	$ 19,261	$ 19,261	$ -	
101-7301-05	Recruitment/Pre-employment	$ 500	$ 500	$ -	
101-7301-06	Recruitment/Pre-employment	$ 5,000	$ 5,000	$ -	
101-7307-09	Irrigation Supplies and Materials	$ 3,500	$ 3,500	$ -	
101-7311-01	General Supplies	$ 500	$ 500	$ -	
101-7311-03	General Supplies	$ 9,000	$ 9,000	$ -	
101-7311-06	General Supplies	$ 7,500	$ 7,500	$ -	
101-7311-09	General Supplies	$ 1,000	$ 1,000	$ -	
101-7312-05	Office Supplies/Expense	$ 8,500	$ 8,500	$ -	
101-7312-06	Office Supplies/Expense	$ 5,500	$ 5,500	$ -	
101-7314-05	Postage	$ 4,175	$ 4,175	$ -	
101-7314-06	Postage	$ 306	$ 306	$ -	
101-7321-01	Printing and Binding	$ 500	$ 500	$ -	
101-7321-06	Printing and Binding	$ 255	$ 255	$ -	
101-7323-01	Books/Periodicals	$ 150	$ 150	$ -	
101-7324-01	Dues and Subscriptions	$ 38,600	$ 38,600	$ -	
101-7324-02	Dues and Subscriptions	$ 6,500	$ 6,500	$ -	
101-7324-04	Dues and Subscriptions	$ 2,399	$ 2,399	$ -	
101-7324-06	Dues and Subscriptions	$ 16,000	$ 16,000	$ -	
101-7324-08	Dues and Subscriptions	$ 500	$ 500	$ -	
101-7325-06	EBRCSA System Subscription	$ 15,000	$ 13,872	$ (1,128.00)	Actual cost
101-7331-05	Rentals/Leases	$ 9,000	$ 9,000	$ -	
101-7331-06	Rentals/Leases	$ 3,000	$ 3,000	$ -	
101-7332-02	Telecommunications	$ 10,000	$ 10,000	$ -	
101-7332-03	Telecommunications	$ 3,500	$ 3,500	$ -	

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund	Account	Description	Adopted		Revised Budget		Difference		Justification
	101-7332-04	Telecommunications	$	1,000	$	1,000	$	-	
	101-7332-05	Telecommunications	$	2,500	$	2,500	$	-	
	101-7332-06	Telecommunications	$	9,000	$	9,000	$	-	
	101-7332-07	Telecommunications	$	12,000	$	12,000	$	-	
	101-7335-03	Gas & Electricity	$	45,000	$	15,000	$	(30,000.00)	Solar
	101-7335-07	Gas & Electricity	$	72,000	$	45,000	$	(27,000.00)	Solar
	101-7335-09	Gas & Electricity	$	3,000	$	3,000	$	-	
	101-7338-03	Water Services	$	7,500	$	7,500	$	-	
	101-7338-07	Water Services	$	2,500	$	2,500	$	-	
	101-7338-09	Water Services	$	90,000	$	90,000	$	-	
	101-7341-03	Buildings/Grounds Maintenance	$	10,000	$	10,000	$	-	
	101-7341-09	Buildings/Grounds Maintenance	$	2,000	$	2,000	$	-	
	101-7342-03	Machinery/Equipment Maintenanc	$	2,000	$	2,000	$	-	
	101-7342-06	Machinery/Equipment Maintenanc	$	1,000	$	1,000	$	-	
	101-7342-07	Machinery/Equipment Maintenanc	$	500	$	500	$	-	
	101-7342-09	Machinery/Equipment Maintenanc	$	500	$	500	$	-	
	101-7343-03	Vehicle Maintenance	$	1,000	$	1,000	$	-	
	101-7343-06	Vehicle Maintenance	$	28,000	$	28,000	$	-	
	101-7343-07	Vehicle Maintenance	$	541	$	541	$	-	
	101-7343-09	Vehicle Maintenance	$	1,000	$	1,000	$	-	
	101-7344-03	Vehicles: Gas, Oil & Supplies	$	950	$	950	$	-	
	101-7344-06	Vehicles: Gas, Oil & Supplies	$	31,000	$	31,000	$	-	
	101-7344-09	Vehicles: Gas, Oil & Supplies	$	2,500	$	2,500	$	-	
	101-7346-03	HVAC Mtn & Repairs	$	30,000	$	30,000	$	-	
	101-7351-05	Insurance Premiums	$	305,940	$	305,940	$	-	
	101-7362-01	City Promotional Activity	$	1,000	$	1,000	$	-	
	101-7363-01	Business Meeting Expense	$	800	$	800	$	-	
	101-7364-01	Employee Recognition	$	100	$	100	$	-	
	101-7364-05	Employee Recognition	$	2,000	$	2,000	$	-	
	101-7364-06	Employee Recognition	$	300	$	300	$	-	
	101-7371-02	Travel	$	5,500	$	5,500	$	-	
	101-7371-06	Travel	$	6,500	$	6,500	$	-	
	101-7372-01	Conferences/Meetings	$	2,500	$	2,500	$	-	
	101-7372-02	Conferences/Meetings	$	1,500	$	1,500	$	-	
	101-7372-04	Conferences/Meetings	$	500	$	500	$	-	
	101-7373-03	Education & Training	$	400	$	400	$	-	
	101-7373-06	Education & Training	$	6,300	$	6,300	$	-	
	101-7380-04	Recording Fees	$	525	$	525	$	-	
	101-7381-05	Property Tax Admin. Costs	$	9,986	$	9,986	$	-	
	101-7382-01	Election Services	$	500	$	500	$	-	
	101-7384-04	Legal Notices	$	2,100	$	2,100	$	-	

City of Clayton
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Fund Account	Description	Adopted	Revised Budget	Difference	Justification
101-7408-06	Crossing guard services	$ 61,835	$ 61,835	$ -	
101-7411-02	Legal Services Retainer	$ 105,000	$ 105,000	$ -	
101-7411-03	Legal Services Retainer	$ 1,300	$ 1,300	$ -	
101-7411-04	Legal Services Retainer	$ 10,000	$ 10,000	$ -	
101-7411-06	Legal Services Retainer	$ 13,411	$ 13,411	$ -	
101-7413-02	Legal Services	$ 12,000	$ 12,000	$ -	
101-7413-04	Legal Services	$ 8,000	$ 8,000	$ -	
101-7413-08	Legal Services	$ 8,289	$ 8,289	$ -	
101-7414-02	Audit & Financial Reporting Services	$ 47,700	$ 47,700	$ -	
101-7415-01	Computer/IT Services	$ 1,700	$ 1,700	$ -	
101-7415-02	Computer/IT Services	$ 9,000	$ 9,000	$ -	
101-7415-05	Computer/IT Services	$ 37,300	$ 37,300	$ -	
101-7417-03	Janitorial Service	$ 14,747	$ 14,747	$ -	
101-7417-06	Janitorial Service	$ 3,605	$ 3,605	$ -	
101-7417-07	Janitorial Service	$ 25,462	$ 25,462	$ -	
101-7417-09	Janitorial Service	$ 15,000	$ 15,000	$ -	
101-7419-01	Other Professional Services	$ 15,000	$ 15,000	$ -	
101-7419-04	Other Professional Services	$ 3,500	$ 100,000	$ 96,500.00	Temp salaries until permanent employee hired
101-7419-05	Other Professional Services	$ 23,000	$ 23,000	$ -	
101-7419-06	Other Professional Services	$ 8,500	$ 8,500	$ -	
101-7420-05	Merchant Fees	$ 12,000	$ 12,000	$ -	
101-7424-06	Dispatch Services	$ 399,214	$ 373,985	$ (25,229.00)	Actual-$31,165.42 x 12
101-7425-06	Crime Lab	$ 15,000	$ 15,000	$ -	
101-7427-06	CAL ID	$ 20,000	$ 20,000	$ -	
101-7429-03	Animal/Pest Control Services	$ 2,000	$ 2,000	$ -	
101-7429-06	Animal/Pest Control Services	$ 130,000	$ 130,000	$ -	
101-7429-07	Animal/Pest Control Services	$ 1,910	$ 1,910	$ -	
101-7429-09	Animal/Pest Control Services	$ 1,061	$ 1,061	$ -	
101-7433-06	Integrated Justice System	$ 9,000	$ 9,000	$ -	
101-7435-09	Contract Seasonal Labor	$ 12,000	$ 12,000	$ -	
101-7440-03	Tree Trimming Services	$ 4,250	$ 4,250	$ -	
101-7440-09	Tree Trimming Services	$ 10,750	$ 10,750	$ -	
		$ 6,320,054	***$ 6,208,885***	$ (111,169.00)	

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund Account	Description	Adopted	Revised Budget	Difference	Justification
HUTA Gas Tax					
201-4101-00	Property Taxes - Secured	$ 48,650	$ 48,650	$ -	
201-4102-00	Property Taxes - Unsecured	$ 1,950	$ 1,950	$ -	
201-4103-00	Property Taxes - Unitary Tax	$ 660	$ 660	$ -	
201-4104-00	Property Taxes - Supplemental	$ 1,049	$ 1,049	$ -	
201-4106-00	Property Taxes - Other	$ 282	$ 282	$ -	
201-5209-00	State Gasoline 2105	$ 84,439	$ 84,439	$ -	
201-5210-00	State Gasoline 2106	$ 59,610	$ 59,610	$ -	
201-5211-00	State Gasoline 2107	$ 110,577	$ 110,577	$ -	
201-5212-00	State Gasoline 2107.5	$ 3,000	$ 3,000	$ -	
201-5216-00	State Gasoline 2103	$ 106,470	$ 106,470	$ -	
		$ 416,686	***$ 416,686***	$ -	
201-7111-00	Regular Salaries	$ 47,856	$ 47,856	$ -	
201-7218-00	Long/Short Term Disability Insurance	$ 440	$ 440	$ -	
201-7220-00	PERS Retirement-Normal Cost	$ 19,472	$ 19,472	$ -	
201-7221-00	PERS Retirement - Unfunded Liability	$ -	$ 6,075	$ 6,075.00	Missing in adopted budget
201-7231-00	Workers' Compensation	$ 2,236	$ 2,236	$ -	
201-7233-00	FICA Taxes	$ 694	$ 694	$ -	
201-7246-00	Benefit Insurance	$ 6,962	$ 6,962	$ -	
201-7311-00	General Supplies	$ 1,030	$ 1,030	$ -	
201-7326-00	Pavement Repair Supplies	$ 5,305	$ 5,305	$ -	
201-7327-00	Arterial Street Light Supplies	$ 1,061	$ 1,061	$ -	
201-7335-00	Gas & Electricity	$ 53,045	$ 53,045	$ -	
201-7340-00	Traffic Safety Supplies	$ 10,609	$ 10,609	$ -	
201-7342-00	Machinery/Equipment Maintenance	$ 530	$ 530	$ -	
201-7343-00	Vehicle Maintenance	$ 1,061	$ 1,061	$ -	
201-7344-00	Vehicles: Gas, Oil & Supplies	$ 1,061	$ 1,061	$ -	
201-7349-00	Traffic Signal Maintenance	$ 42,436	$ 42,436	$ -	
201-7350-00	Pavement Repairs/Maintenance	$ 79,568	$ 79,568	$ -	
201-7381-00	Property Tax Admin. Costs	$ 424	$ 424	$ -	
201-7419-00	Other Professional Services	$ 42,436	$ 42,436	$ -	
201-7450-00	Street Light Maintenance	$ 5,305	$ 5,305	$ -	
201-7486-00	CERF Charges	$ 4,774	$ 4,774	$ -	
201-8101-00	Transfer To General Fund	$ 9,896	$ 9,896	$ -	
201-8103-00	Transfer to StreetLighting	$ 24,583	$ 24,583	$ -	
201-8111-00	Transfer to CIP	$ 31,000	$ 49,827	$ 18,827.00	$31k was under project costs, using for CIP reimbursement
		$ 391,784	***$ 416,686***	$ 24,902.00	
RMRA Gas Tax				$ -	
202-5218-00	State Gasoline 2030 (RMRA)	$ 295,610	$ 295,610	$ -	
202-5601-00	Interest	$ 8,755	$ 8,755	$ -	

City of Clayton
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Fund	Account	Description	Adopted	Revised Budget	Difference	Justification
			$ 304,365	***$ 304,365***	$ -	
	202-7111-00	Regular Salaries	$ 76,151	$ 76,151	$ -	
	202-7218-00	Long/Short Term Disability Insurance	$ 654	$ 654	$ -	
	202-7220-00	PERS Retirement-Normal Cost	$ 8,652	$ 8,652	$ -	
	202-7231-00	Workers' Compensation	$ 3,533	$ 3,533	$ -	
	202-7233-00	FICA Taxes	$ 1,138	$ 1,138	$ -	
	202-7246-00	Benefit Insurance	$ 18,323	$ 18,323	$ -	
	202-8101-00	Transfer To General Fund		$ 9,896	$ 9,896.00	Newer fund, Admin transfer same as HUTA gas tax
	202-8111-00	Transfer to CIP	$ 140,000	$ 186,018	$ 46,018.00	$140k was under project costs, using for CIP reimbursement
			$ 248,451	***$ 304,365***	$ 55,914.00	

City of Clayton
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Budget Revision Request Report

Fund Account	Description	Adopted		Revised Budget		Difference	Justification
LMD							
210-4604-00	LMD Special Parcel Tax	$	1,373,690	$	1,373,690	$ -	
210-5601-00	Interest	$	7,280	$	10,000	$ 2,720.00	
210-3200-00	Use Fund Balance	$	-	$	51,373	$ 51,373.00	using fund balance to net zero
		$	***1,380,970***	***$***	***1,435,063***	$ 54,093.00	
210-7111-00	Regular Salaries	$	545,012	$	600,000	$ 54,988.00	Lowering contract seasonal labor
210-7113-00	Overtime	$	1,000	$	1,000	$ -	
210-7218-00	Long/Short Term Disability Insurance	$	5,013	$	5,013	$ -	
210-7220-00	PERS Retirement-Normal Cost	$	50,049	$	50,049	$ -	
210-7221-00	PERS Retirement-Unfunded Liability	$	-	$	69,194	$ 69,194.00	missing in adopted budget
210-7231-00	Workers' Compensation	$	25,463	$	25,463	$ -	
210-7233-00	FICA Taxes	$	7,903	$	7,903	$ -	
210-7246-00	Benefit Insurance	$	79,293	$	79,293	$ -	
210-7306-00	Trail Fixture Repairs/Replacement	$	10,000	$	10,000	$ -	
210-7307-00	Irrigation Supplies and Materials	$	9,000	$	9,000	$ -	
210-7308-00	Weed Abatement Supplies and Materials	$	5,000	$	5,000	$ -	
210-7309-00	Plant Nutrition Supplies and Materials	$	5,000	$	5,000	$ -	
210-7311-00	General Supplies	$	4,500	$	4,500	$ -	
210-7316-00	Landscape Replacement Plants (Shrubs, Trees, Etc.)	$	5,000	$	5,000	$ -	
210-7335-00	Gas & Electric Services	$	22,500	$	5,500	$ (17,000.00)	Climatec savings
210-7338-00	Water Services	$	210,000	$	210,000	$ -	
210-7340-00	Traffic Safety Supplies	$	1,000	$	1,000	$ -	
210-7341-00	Buildings/Grounds Maintenance	$	10,000	$	10,000	$ -	
210-7342-00	Machinery/Equipment Maintenanc	$	17,500	$	17,500	$ -	
210-7343-00	Vehicle Maintenance	$	10,000	$	10,000	$ -	
210-7344-00	Vehicle Gas, Oil, and Supplies	$	15,200	$	15,200	$ -	
210-7381-00	Property Tax Admin. Costs	$	4,728	$	3,753	$ (975.00)	Actual
210-7419-00	Other Professional Services	$	5,400	$	5,400	$ -	
210-7429-00	Animal/Pest Control Services	$	30,600	$	30,600	$ -	
210-7435-00	Contract Seasonal Labor	$	160,000	$	50,000	$ (110,000.00)	Hiring seasonal through city
210-7440-00	Tree Trimming Services	$	90,000	$	75,000	$ (15,000.00)	New contract, cost cutting
210-7445-00	Weed Abatement Services	$	105,000	$	75,000	$ (30,000.00)	New contract, cost cutting
210-7615-00	CCC Property Tax	$	3,677	$	3,677	$ -	
210-8101-00	Transfer To General Fund	$	46,018	$	46,018	$ -	
		$	***1,483,856***	***$***	***1,435,063***	$ (48,793.00)	

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund	Account	Description	Adopted	Revised Budget	Difference	Justification
The Grove Park						
	211-4613-00	Downtown Park Special Parcel Tax - O&M	$ 170,873	$ 157,614	$ (13,259.00)	Actual
	211-5601-00	Interest	$ -	$ 12,000	$ 12,000.00	Actual
			$ 170,873	***$ 169,614***	$ (1,259.00)	
	211-7111-00	Regular Salaries	$ 12,201	$ 12,201	$ -	
	211-7218-00	Long/Short Term Disability Insurance	$ 411	$ 411	$ -	
	211-7220-00	PERS Retirement-Normal Cost	$ 4,964	$ 4,964	$ -	
	211-7221-00	PERS Retirement-Unfunded Liability		$ 1,553	$ 1,553.00	Missing in budget
	211-7231-00	Workers' Compensation	$ 570	$ 570	$ -	
	211-7233-00	FICA Taxes	$ 177	$ 177	$ -	
	211-7246-00	Benefit Insurance	$ 1,775	$ 1,775	$ -	
	211-7311-00	General Supplies	$ 500	$ 500	$ -	
	211-7332-00	Telecommunications	$ 2,122	$ 2,122	$ -	
	211-7335-00	Gas & Electric Services	$ 1,910	$ 1,910	$ -	
	211-7338-00	Water Services	$ 21,218	$ 21,218	$ -	
	211-7341-00	Buildings/Grounds Maintenance	$ 10,000	$ 10,000	$ -	
	211-7342-00	Machinery/Equipt Maintenance	$ 530	$ 530	$ -	
	211-7343-00	Vehicle Maintenance	$ 1,061	$ 1,061	$ -	
	211-7344-00	Vehicle Gas, Oil and Supplies	$ 5,000	$ 5,000	$ -	
	211-7381-00	Property Tax Admin. Costs	$ 4,244	$ 3,753	$ (491.00)	Actual
	211-7417-00	Janitorial Services	$ 12,000	$ 12,000	$ -	
	211-7419-00	Other Professional Services	$ 6,000	$ 30,487	$ 24,487.00	or to fund balance if not needed
	211-7429-00	Animal/Pest Control Services	$ 796	$ 796	$ -	
	211-7435-00	Contract Seasonal Labor	$ 13,261	$ 13,261	$ -	
	211-7440-00	Tree Trimming Services	$ 15,914	$ 15,914	$ -	
	211-7484-00	Capital Outlay - Structures and Improvements	$ 15,914	$ 15,914	$ -	
	211-7486-00	CERF Charges/Depreciation	$ 3,183	$ 3,183	$ -	
	211-7615-00	CCC Property Tax	$ 637	$ 637	$ -	
	211-8101-00	Transfer To General Fund	$ 9,677	$ 9,677	$ -	
			$ 144,065	***$ 169,614***	$ 25,549.00	
GHAD						
	212-4606-00	Oakhurst GHAD Assessment	$ 347,339	$ 347,339	$ -	Actual per County
			$ 347,339	***$ 347,339***	$ -	
	212-7314-00	Postage	$ 1,000	$ 1,000	$ -	
	212-7381-00	Property Tax Admin. Costs	$ 700	$ 700	$ -	
	212-7412-00	Engineering/Inspection Service	$ 18,000	$ 18,000	$ -	
	212-7413-00	Special Legal Services	$ 500	$ 500	$ -	
	212-7419-00	Other Professional Services	$ -	$ 318,038	$ 318,038.00	or to fund balance if not needed
	212-8101-00	Transfer To General Fund	$ 9,101	$ 9,101	$ -	
			$ 29,301	***$ 347,339***	$ 318,038.00	
Streetlights						

City of Clayton
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Fund Account	Description	Adopted	Revised Budget	Difference	Justification
214-4607-00	Neighborhood Streetlight Assessment	$ 129,906	$ 129,906	$ -	
214-6003-00	Transfer from HUTA Gas Tax	$ 24,583	$ 24,583	$ -	
		$ 154,489	***$ 154,489***	$ -	
214-7335-00	Gas & Electric Services	$ 120,000	$ 120,000	$ -	
214-7381-00	Property Tax Admin. Costs	$ 7,000	$ 195	$ (6,805.00)	Actual
214-7412-00	Engineering/Inspection Service	$ 5,500	$ 5,500	$ -	
214-7450-00	Street Light Maintenance	$ 7,500	$ 14,305	$ 6,805.00	
214-8101-00	Transfer To General Fund	$ 14,489	$ 14,489	$ -	
		$ 154,489	***$ 154,489***	$ -	

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund Account	Description	Adopted	Revised Budget	Difference	Justification
Stormwater					
216-4100-00		$ 180,738	$ 180,738	$ -	
		$ 180,738	***$ 180,738***	$ -	
216-7111-00	Regular Salaries	$ 28,578	$ 28,578	$ -	
216-7218-00	Long/Short Term Disability Insurance	$ 263	$ 263	$ -	
216-7220-00	PERS Retirement-Normal Cost	$ 11,628	$ 3,632	$ (7,996.00)	Actual
216-7221-00	PERS Retirement - Unfunded Liability	$ 6,147	$ 6,147	$ -	
216-7231-00	Workers' Compensation	$ 1,335	$ 1,335	$ -	
216-7233-00	FICA Taxes	$ 414	$ 414	$ -	
216-7246-00	Benefit Insurance	$ 4,158	$ 4,158	$ -	
216-7311-00	General Supplies	$ 1,061	$ 1,061	$ -	
216-7341-00	Buildings/Grounds Maintenance	$ 2,122	$ 2,122	$ -	
216-7343-00	Vehicle Maintenance	$ 1,061	$ 1,061	$ -	
216-7344-00	Vehicles: Gas, Oil & Supplies	$ 1,061	$ 1,061	$ -	
216-7409-00	Street Sweeping	$ 63,654	$ 58,700	$ (4,954.00)	Actual $4891.67 x 12
216-7435-00	Contract Seasonal Labor	$ 6,365	$ 6,365	$ -	
216-7481-00	State Regional Annual Discharge Fee	$ 15,914	$ 15,914	$ -	
216-7486-00	CERF Charges/Depreciation	$ 5,092	$ 2,644	$ (2,448.00)	Decrease to balance
216-7520-00	Project/Program Costs - Outreach	$ 530	$ 530	$ -	
216-8101-00	Transfer To General Fund	$ 46,753	$ 46,753	$ -	
		$ 196,136	***$ 180,738***	$ (15,398.00)	
High Street Bridge					
217-4611-00	High Street Bridge Assessment		$ 1,754	$ 1,754.00	Actual
217-2130-00	Reserve for Bridge Maintenance		$ 1,754	$ 1,754.00	
Oak Street Bridge					
218-5611-00	Oak Street Bridge Assessment		$ 1,760	$ 1,760.00	Actual
		$ -	***$ 1,760***	$ 1,760.00	
218-7381-00	Property Tax Admin. Costs		$ 258	$ 258.00	Actual
218-2130-00	Reserve for Bridge Maintenance		$ 1,502	$ 1,502.00	
		$ -	***$ 1,760***	$ 1,760.00	
Measure J					
220-5223-00	Measure J Funds (Local Streets)	$ 259,000	$ 259,000	$ -	
220-5225-00	Measure J Program 28a (Co-op)	$ 50,000	$ 50,000	$ -	
		$ 309,000	***$ 309,000***	$ -	
220-7324-00	Dues and Subscriptions	$ 1,761	$ 1,761	$ -	
220-7385-00	TRANSPAC Fees	$ 36,903	$ 36,903	$ -	
220-8101-00	Transfer To General Fund	$ 5,938	$ 5,938	$ -	
220-8111-00	Transfer to CIP	$ 517,579	$ 264,398	$ (253,181.00)	Was under project costs, should be CIP reimbursement
		$ 562,181	***$ 309,000***	$ (253,181.00)	
Lydia Lane Sewer					

City of Clayton
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Budget Revision Request Report

Fund	Account	Description	Adopted	Revised Budget	Difference	Justification
	222-4612-00	Lydia Lane Sewer Assessment		$ 17,377	$ 17,377.00	
	222-5601-00	Interest		$ 540	$ 540.00	
			$ -	***$ 17,917***	$ 17,917.00	
	222-7381-00	Property Tax Admin. Costs		$ 263	$ 263.00	
	222-7420-00	Adminstrative Costs (Agent Fee)		$ 500	$ 500.00	
	222-7420-00	Administrative Costs (GF)		$ 1,254	$ 1,254.00	Fiduciary funds Admin 101-5322-00
	222-7611-00	Prinicipal		$ 10,000	$ 10,000.00	
	222-7612-00	Interest		$ 5,900	$ 5,900.00	
			$ -	***$ 17,917***	$ 17,917.00	

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund Account	Description	Adopted	Revised Budget	Difference	Justification
Oak Street Sewer					
223-4612-00	Oak Street Sewer Assessment	$ 11,382	$ 11,382	$ -	
		$ 11,382	***$ 11,382***	$ -	
223-3206-00	Reserve for Deferred Maintenance	$ 9,794	$ 9,794	$ -	
223-7381-00	Property Tax Admin. Costs	$ 259	$ 259	$ -	
223-7420-00	Adminstrative Costs (GF)	$ 1,329	$ 1,329	$ -	Fiduciary funds Admin 101-5322-00
		$ 11,382	***$ 11,382***	$ -	
Grants					
230-5250-00	PEG Grant	$ -	$ 18,000	$ 18,000.00	Average $4,500 a quarter
230-5260-00	SLESF Grant	$ 150,000	$ 185,000	$ 35,000.00	Used 4 year average
		$ 150,000	***$ 203,000***	$ 53,000.00	
230-7111-00	Regular Salaries	$ 109,856	$ 109,856	$ -	
230-7218-00	Long/Short Term Disability Insurance	$ 1,029	$ 1,029	$ -	
230-7220-00	PERS Retirement-Normal Cost	$ 15,429	$ 15,429	$ -	
230-7221-00	PERS Retirement-Unfunded Liability		$ 23,867	$ 23,867.00	Missing in adopted budget
230-7231-00	Workers' Compensation	$ 5,132	$ 5,132	$ -	
230-7233-00	FICA Taxes	$ 1,593	$ 1,593	$ -	
230-7242-00	Uniform Allowance	$ 1,200	$ 1,200	$ -	
230-7246-00	Benefit Insurance	$ 9,211	$ 9,211	$ -	
230-7324-00	Dues and Subscriptions		$ 35,683	$ 35,683.00	to cover dept 06 (SLESF)
		$ 143,450	***$ 203,000***	$ 59,550.00	
Diablo Estates BAD					
231-4611-00	Assessment	$ 100,384	$ 100,384	$ -	
231-5601-00	Interest	$ 3,605	$ 3,605	$ -	
		$ 103,989	***$ 103,989***	$ -	
231-7335-00	Gas & Electric Services	$ 824	$ 824	$ -	
231-7338-00	Water Services	$ 7,725	$ 7,725	$ -	
231-7381-00	Property Tax Admin. Costs	$ 515	$ 270	$ (245.00)	Actual
231-7412-00	Engineering/Inspection Service	$ 2,575	$ 2,575	$ -	
231-7419-00	Other Professional Services	$ 27,810	$ 27,810	$ -	
231-7420-00	Administrative Costs (GF)		$ 2,559	$ 2,559.00	Fiduciary funds Admin 101-5322-00
231-7445-00	Weed Abatement Services	$ 12,360	$ 12,360	$ -	
231-2129-00	Reserved for Facility		$ 49,866	$ 49,866.00	
		$ 51,809	***$ 103,989***	$ 52,180.00	
CFD 2022-01-Diablo Meadows BAD					
233-4105-00	Clayton CFD 2022-01 (Public Svc)		$ 6,486	$ 6,486.00	
		$ -	***$ 6,486***	$ 6,486.00	
233-7327-00	Arterial Street Light Supplies		$ 638	$ 638.00	
233-7381-00	Property Tax Admin. Costs		$ 188	$ 188.00	
233-7420-00	Administrative Costs (GF)		$ 1,250	$ 1,250.00	Fiduciary funds Admin 101-5322-00
233-7412-00	Engineering/Inspection Service		$ 1,046	$ 1,046.00	

City of Clayton
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Fund	Account	Description	Adopted	Revised Budget	Difference	Justification
	233-7419-00	Other Professional Services		$ 3,364	$ 3,364.00	
			$ -	***$ 6,486***	$ 6,486.00	

City of Clayton
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Fund Account	Description	Adopted	Revised Budget	Difference	Justification
Concerts in The Grove Park					
240-5702-00	Donations/Contributions		$ 38,000	$ 38,000.00	
240-3200-00	Use Fund Balance		$ 21,310	$ 21,310.00	
		$ -	***$ 59,310***	$ 59,310.00	
240-7113-00	Staff Time (PD Overtime)	$ 1,000	$ 1,000	$ -	
240-7130-00	Concert Performers	$ 45,217	$ 27,000	$ (18,217.00)	
240-7131-00	Sound Tech		$ 15,000	$ 15,000.00	
240-7321-00	Printing and Binding	$ 3,878	$ 3,878	$ -	
240-7360-00	Advertising & Promotion	$ 670	$ 670	$ -	
240-7365-00	Volunteer Recognition (MDE,DVMS)		$ 5,000	$ 5,000.00	
240-7366-00	Licensing		$ 445	$ 445.00	
240-7419-00	Other Professional Services	$ 6,000	$ 6,000	$ -	
240-7420-00	Administrative Costs (GF)		$ 1,317	$ 1,317.00	Fiduciary funds Admin 101-5322-00
		$ 55,765	***$ 59,310***	$ 3,545.00	
CIP					
303-5601-00	Interest	$ 28,840	$ 28,840	$ -	
303-6002-00	Trfr from Measure J		$ 264,398	$ 264,398.00	
303-6004-00	Trfr from HUTA Gas Tax		$ 49,827	$ 49,827.00	
303-6031-00	Trfr from RMRA		$ 186,018	$ 186,018.00	$717,173 in program revenue showing, not sure of source
		$ 28,840	***$ 529,083***	$ 500,243.00	
303-7552-00	Project Costs-Construction/Execution	$ 320,000	$ 529,083	$ 209,083.00	
		$ 320,000	***$ 529,083***	$ 209,083.00	
Development Impact Fees					
304-5601-00	Interest	$ 8,807	$ 8,807	$ -	
304-3200-00	Fund Balance		$ 8,807		
Middle School CFD					
420-3200-00	Fund Balance		$ 19,828	$ 19,828.00	
420-7420-00	Administrative Costs (GF)		$ 19,828	$ 19,828.00	Fiduciary funds Admin 101-5322-00
CERF					
502-3201-00	Fund Balance		$ 457,824	$ 457,824.00	adopted shows $13,049 in revenue (transfers?)
502-5601-00	Interest	$ 3,605	$ 3,605	$ -	
502-5328-00	Trfr from The Grove Park		$ 3,183	$ 3,183.00	
502-5328-00	Trfr from HUTA Gas Tax		$ 4,744	$ 4,744.00	
502-5328-00	Trfr from Stormwater		$ 2,644	$ 2,644.00	
		$ 3,605	***$ 472,000***	$ 468,395.00	
502-7485-00	Capital Outlay - Machinery, Vehicles & Equipment	$ 472,000	$ 472,000	$ -	
RDA Successor Agency					
615-3200-00	Fund Balance		$ 209,068	$ 209,068.00	
615-7420-00	Administrative Costs (GF)		$ 209,068	$ 209,068.00	Fiduciary funds Admin 101-5322-00

City of Clayton
FY2025-26 Budget
Budget Revision Request Report

Fund Account	Description	Adopted	Revised Budget	Difference	Justification
Endeavor Hall					
702-5607-00	Endeavor Hall Rental Fee	$ 16,708	$ 26,500	$ 9,792.00	Used 4 year average
702-3200-00	Use Fund Balance		$ 40,358	$ 40,358.00	
		$ 16,708	***$ 66,858***	$ 50,150.00	
702-7111-00	Regular Salaries	$ 3,978	$ 3,978	$ -	
702-7113-00	Overtime	$ 1,000	$ 1,000	$ -	
702-7218-00	Long/Short Term Disability Insurance	$ 37	$ 37	$ -	
702-7220-00	PERS Retirement-Normal Cost	$ 1,618	$ 1,618	$ -	
702-7231-00	Workers' Compensation	$ 186	$ 186	$ -	
702-7233-00	FICA Taxes	$ 58	$ 58	$ -	
702-7246-00	Benefit Insurance	$ 579	$ 579	$ -	
702-7311-00	General Supplies	$ 100	$ 100	$ -	
702-7332-00	Telecommunications	$ 3,500	$ 3,500	$ -	
702-7335-00	Gas & Electric Services	$ 4,100	$ 4,100	$ -	
702-7338-00	Water Services	$ 14,000	$ 14,000	$ -	
702-7341-00	Buildings/Grounds Maintenance	$ 3,500	$ 3,500	$ -	
702-7343-00	Vehicle Maintenance	$ 100	$ 100	$ -	
702-7344-00	Vehicles: Gas, Oil & Supplies	$ 100	$ 100	$ -	
702-7346-00	HVAC Mtn & Repairs	$ 2,500	$ 2,500	$ -	
702-7390-00	Depreciation Expense	$ 28,872	$ 28,872	$ -	
702-7417-00	Janitorial Service	$ 100	$ 100	$ -	
702-7429-00	Animal/Pest Control Services	$ 1,500	$ 1,500	$ -	
702-7435-00	Contract Seasonal Labor	$ 1,030	$ 1,030	$ -	
		$ 66,858	***$ 66,858***	$ -	